BOMBAY ACT No. LVI OF 1949.[1]

[THE INDIAN STAMP (BOMBAY AMENDMENT) ACT, 1949.]

[*15th December 1949*]

An Act to amend the Indian Stamp Act, 1899, in its application to the Province of Bombay.

II of 1899. WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to the Province of Bombay, for the purpose hereinafter appearing; It is hereby enacted as follows:—

Short title. 1. This Act may be called the Indian Stamp (Bombay Amendment) Act, 1949.

II of 1899. Insertion of new section 6A in Act II of 1899. 2. After section 6 of the Indian Stamp Act, 1899, in its application to the Province of Bombay, the following new section shall be inserted, namely:—

Payment of higher duty in respect of certain instruments. "6A. (*1*) Notwithstanding anything contained in section 4 or 6 or in any other enactment, unless it is proved that the duty chargeable under this Act as applicable to the Province of Bombay has been paid—

(*a*) on the principal or original instrument, as the case may be, or

(*b*) in accordance with the provisions of this section,

the duty chargeable on an instrument of sale, mortgage or settlement, other than a principal instrument or on a counterpart, duplicate or copy of any instrument shall, if the principal or original instrument would, when received in the Province, have been chargeable under this Act with a higher rate of duty, be the duty with which the principal or original instrument would have been chargeable under section 19-A.

(*2*) Notwithstanding anything contained in any enactment for the time being in force, no instrument, counterpart, duplicate or copy chargeable with duty under this section shall be received in evidence unless the duty chargeable under this section has been paid thereon:

Provided that any Court before which any such instrument, duplicate or copy is produced may permit the duty chargeable under this section to be paid thereon and may then receive it in evidence."

[1] For Statement of Objects and Reasons, see *Bombay Government Gazette*, 1949, Part V, page 185.